

House Bill 1180

By: Representatives Franklin of the 43<sup>rd</sup>, Chambers of the 81<sup>st</sup>, Day of the 163<sup>rd</sup>, Loudermilk of the 14<sup>th</sup>, Jerguson of the 22<sup>nd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

To amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, and computation of income taxes, so as to provide that public safety income received by a taxpayer who is a full-time or part-time public safety officer shall not be subject to state income tax; to provide for a definition; to provide an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, and computation of income taxes, is amended by adding a new Code section to read as follows:

"48-7-27.1.

(a) In addition to any applicable adjustments pursuant to Code Section 48-7-27, Georgia taxable net income of an individual shall be the taxpayer's federal adjusted gross income, as defined in the Internal Revenue Code of 1986, as amended, less the adjustment provided for pursuant to this Code section.

(b)(1) As used in this subsection, the term 'public safety officer' means a peace officer, as defined in Code Section 35-8-2.

(2) Public safety income received by a taxpayer who is a full-time or part-time public safety officer shall be excluded from the Georgia taxable net income of an individual."

**SECTION 2.**

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval and shall be applicable to all taxable years beginning on or after January 1, 2010.

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**SECTION 3.**

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All laws and parts of laws in conflict with this Act are repealed.